



# STATE OF INDIANA

**Michael R. Pence**  
Governor

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## STATE BUDGET AGENCY

212 State House  
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**Brian E. Bailey**  
Director

From: Brian E. Bailey

To: All County Auditors

Date: July 23, 2013

Subject: Transmittal of local option income tax ordinances

Pursuant to SEA 544-2013, the requirements for transmitting local option income tax (LOIT) ordinances to the State changed effective July 1, 2013. Beginning on that date, an ordinance that imposes, rescinds, increases, or decreases a local option income tax rate must be transmitted to the Commissioner of the Department of Revenue, the State Budget Director, and the Commissioner of the Department of Local Government Finance in an electronic format approved by the State Budget Director. Transmittal must occur no later than ten (10) business days after the final vote on the ordinance.

The Department of Local Government Finance's Gateway portal is the approved method for transmitting LOIT rate change ordinances to the State. Once an ordinance is received, an electronic notification will be automatically sent to all of the required individuals involved at the State level in the administration of LOITs. Gateway will also display a history of documents submitted by you providing documentation that the ordinance was successfully received by the State. You can access instructions for uploading an ordinance to Gateway by using this link [http://in.gov/dlgf/files/Gateway\\_Upload\\_Guide\\_LOIT.pdf](http://in.gov/dlgf/files/Gateway_Upload_Guide_LOIT.pdf).

It is critical that LOIT rate changes be transmitted to the State agencies listed above in a timely manner in order to ensure that the correct tax rates are being used to calculate certified distributions, employee withholdings, and final tax liabilities. Gateway is the fastest and most certain method for getting an ordinance in the right hands.

If you need additional information regarding the use of Gateway, please contact Eric Bussis at (317) 232-3759 or [erbussis@dlgf.in.gov](mailto:erbussis@dlgf.in.gov).